

**DECLARATION AND POWER OF ATTORNEY
FOR PATENT APPLICATION**

(COMPLETE IF KNOWN)

Application Number	
Filing Date	
Group Art Unit	
Examiner	

Attorney Docket Number	4777/2
First Named Inventor	NISHI

This declaration is (*check one*):

- ☒ submitted with initial filing;
☐ submitted after initial filing;
☐ a supplemental declaration.

This application is of the following type:

- ☒ utility;
☐ design;
☐ national stage of PCT;
☐ divisional, continuation or continuation-in-part.

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (*if only one name is listed below*) or an original, first and joint inventor (*if plural names are listed below*) of the subject matter which is claimed and for which a patent is sought on the invention entitled

ACCOUNTING PROCESSING METHOD

the specification of which: (*check one*)

- ☒ is attached hereto; or
☐ was filed on _____ as U.S. Application Serial No. ____/____ and is/was amended on _____ (*if applicable*);
☐ was described and claimed in PCT International Application No. _____, filed on _____ and was amended under PCT Article 19 on _____ (*if applicable*).

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby identify below, and where indicated claim foreign priority benefits under Title 35, United States Code §§ 119(a)-(d) or §§ 365(a)-(b) of any foreign application(s) for patent or inventor's certificate or of any PCT international application(s) designating at least one country other than the United States of America, filed within 12 months (6 months for design) prior to this application, and have also identified below any foreign application(s) for patent or inventor's

T0220" 82E/T650

certificate or any PCT international application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) on which priority is claimed (if any):

Foreign/PCT Application Number	Country	Filing Date (MM/DD/YYYY)	Priority Claimed	
	JAPAN	07/28/2000	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No
			<input type="checkbox"/> Yes	<input type="checkbox"/> No

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below (if any):

Provisional Application No.	Filing Date

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s), or § 365(c) of any PCT International Application designating the United States of America listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT international application in the manner provided by the first paragraph of Title 35, United States Code, § 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

U.S./PCT Parent Application No.	Filing Date	Status (<i>Patented, Pending, or Abandoned</i>)

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

As a named inventor, I hereby appoint the following attorney(s) or agent(s) with full power of substitution and revocation to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Seth H. Ostrow, Reg. No. 37,410
Jonathan T. Kaplan, Reg. No. 38,935
Leslie Restaino, Reg. No. 38,893
Matthew J. Marquardt, Reg. No. 40,997
Michael Malish, Reg. No. 41,968
Frederick Yu, Reg. No. 45,251
James W. Woods, Reg. No. 47,184

Frank J. DeRosa, Reg. No. 26,543
Pamela G. Maher, Reg. No. 40,712
Ralph F. Hoppin, Reg. No. 38,494
Katrine A. Levin, Reg. No. 41,941
Silvana Merlino, Reg. No. 44,237
Brooke W. Quist, Reg. No. 45,030
Mauri Aven, Reg. No. 42,275

Direct all correspondence to:

Brown Raysman Millstein Felder & Steiner LLP
900 Third Avenue
New York, New York 10022

Direct all telephone calls to: (212) 895-2000

Full Name of Sole or First Inventor	Hiroyuki NISHI	
Inventor's Signature		Date:
Residence	3-23-9-305, Hamadaya, Suginami-ku, Tokyo, JAPAN 168-0065	Citizenship: Japan
Post Office Address	3-23-9-305, Hamadaya, Suginami-ku, Tokyo, JAPAN 168-0065	

Full Name of Second Joint Inventor	Yasuhiro NAKAMURA	
Inventor's Signature		Date:
Residence	4-16-20, Katahira, Asou-ku, Kawasaki-shi, Kanagawa, JAPAN 215-0023	Citizenship: Japan
Post Office Address	4-16-20, Katahira, Asou-ku, Kawasaki-shi, Kanagawa, JAPAN 215-0023	

Full Name of Third Joint Inventor	Kazuo OKAMURA	
Inventor's Signature		Date:

Residence	510-1-101, Suenaga, Takatsu-ku, Kawasaki-shi, Kanagawa, JAPAN 213-0013	Citizenship: Japan
Post Office Address	510-1-101, Suenaga, Takatsu-ku, Kawasaki-shi, Kanagawa, JAPAN 213-0013	

Full Name of Fourth Joint Inventor		Yuki Kusumi
Inventor's Signature		Date:
Residence	3-15-40, Sekiya-kita, Kashiba-shi, Nara, JAPAN 639-0254	Citizenship: Japan
Post Office Address	3-15-40, Sekiya-kita, Kashiba-shi, Nara, JAPAN 639-0254	

09917338-072701
T0220"8887660